

EXHIBIT 1



Administrator's Decision USF Contributor Issue

Via Electronic and Certified Mail

December 9, 2011

Mr. Jeffrey Mitchell
Lukas, Nace, Gutierrez & Sachs, LLP
8300 Greensboro Drive
Suite 1200
McLean, VA 22102

Re: InComm Solutions, Inc. (Filer ID No. 828883)
Alleged Over Payment of Universal Service Contributions

Dear Mr. Mitchell:

The Universal Service Administrative Company (USAC) has completed its review of the letter you sent on behalf of InComm Solutions, Inc. (InComm), dated October 14, 2011. The letter requests that USAC recalculate InComm's universal service contribution obligations for the period between October 2008 and June 2011 based on information provided by InComm's underlying carrier. As discussed in more detail below, USAC hereby denies InComm's request.

USAC Decision: Denied.

Federal Communications Commission (FCC or Commission) regulations require telecommunications carriers to file an annual FCC Form 499-A. In addition, carriers are required to file quarterly FCC Form 499-Qs, unless they meet the *de minimis* exemption.¹ USAC relies on projected revenue for the upcoming quarter as reported on the FCC Form

¹ See 47 C.F.R. § 54.706(a) ("Entities that provide interstate telecommunications to the public, or to such classes of users as to be effectively available to the public, for a fee will be considered telecommunications carriers providing interstate telecommunications services and must contribute to the universal service support mechanisms."). See also, 47 C.F.R. § 54.711(a) ("The Telecommunications Reporting Worksheet sets forth information that the contributor must submit to the Administrator on a quarterly and annual basis."); 47 C.F.R. § 54.708 (providing that "[i]f a contributor's contribution to universal service in any given year is less than \$10,000 that contributor will not be required to submit a contribution or Telecommunications Reporting Worksheet for that year unless it is required to do so by our rules governing Telecommunications Relay Service, numbering administration, or shared costs of local number portability"). We note that regulations governing the Telecommunications Relay Service require all interstate telecommunications service providers to file at least an annual Telecommunications Reporting Worksheet (FCC Form 499-A). 47 C.F.R. § 64.604(c)(5)(iii)(A-B). Regulations governing local number portability and number administration require all telecommunications carriers providing service in the United States to complete an FCC Form 499-A. 47 C.F.R. §§ 52.32(b) and 52.17(b).

499-Q to bill contributors and relies on the annual FCC Form 499-A to reconcile billings for the previous year, as projected on the FCC Form 499-Qs.²

The FCC has stated that timely filing of the FCC Form 499 is an essential administrative requirement that serves the public interest and is a requirement upon which the FCC relies in order to determine the quarterly universal service contribution factor.³ Businesses associated with the Commission have a responsibility to familiarize themselves with the rules and regulations that are relevant to their business.⁴ For carriers, this includes familiarizing themselves with the FCC Forms 499 and their corresponding instructions. In all cases, it is the contributor's obligation to ensure filings are made in a timely manner.

Regarding InComm's letter, the company states that it is a provider of stand-alone audio bridging services that recently came into compliance with its Form 499 filing requirements and has remitted \$578,215.48 in past and current universal service contributions and late filing penalties.⁵ The letter further states that at the time of the Commission's *InterCall Order*, InComm made significant efforts to comply with the new rule, however, the August 2008 and November 2008 FCC Form 499-Qs submitted by InComm could not be processed due to missing information. InComm acknowledges that USAC staff notified the company that the forms could not be processed, but states that "[w]hile InComm intended to pursue the non-acceptance of these original filings, the 2008 financial crisis battered the company and it has only recently come into a position to resolve the issue." InComm also explains that between October 2008 and June 2011, the company's revenues were treated as end-user by its underlying carrier because InComm could not certify that it was a direct contributor to universal service. The letter requests that USAC recalculate the amount of InComm's universal service contribution obligations for the period between October 2008 and June 2011 utilizing revenue information provided by InComm's underlying carrier. The letter also asserts that failure to perform such a recalculation will result in the double-payment of universal service contribution amounts by InComm in the amount of \$261,341.

In the *InterCall Order*, the Commission confirmed that stand-alone audio-bridging services are telecommunications services under the Telecommunications Act of 1996 and the Commission's *First Report and Order*.⁶ Accordingly, beginning October 1, 2008, stand-alone audio bridging service providers were required to report their revenues and directly contribute to the universal service support mechanisms.⁷ From an administrative

² See generally, 47 C.F.R. Part 54.

³ *In the Matter of Request for Review by Atlantic Digital, Inc. of Decision of Universal Service Administrator*, CC Docket No. 96-45, Order, DA 05-520, 20 FCC Rcd 4224, 4225-26, ¶¶ 3, 5 (2005).

⁴ 47 C.F.R. § 0.406; accord *In the Matter of Universal Service Contribution Methodology Request for Review of a Decision of the Universal Service Administrator by Manitowoc Public Utilities*, WC Docket No. 06-122, Order, DA 11-566, 26 FCC Rcd 4925, 4926, ¶ 4 (2011).

⁵ The letter clarifies that "InComm is not seeking adjustments to previously assessed late fees or penalties associated with its late filing" of its FCC Forms 499.

⁶ *In the Matter of Request for Review by InterCall, Inc. of Decision of Universal Service Administrator*, CC Docket No. 96-45, Order, FCC 08-160, 23 FCC Rcd 10731, 10734-38, ¶¶ 10-22 (2008) (*InterCall Order*).

⁷ *Id.* at 10739, ¶ 24.

standpoint, this means that stand-alone audio-bridging service providers are subject to the FCC's rules requiring the timely filing of their FCC Forms 499 and the timely payment of their universal service contribution obligations.⁸

The Commission's universal service contribution methodology is designed to ensure that telecommunications revenues are assessed once in the wholesale-reseller chain.⁹ To accomplish this, contributions are based on end-user telecommunications revenues and both reseller carriers and their underlying carriers have independent reporting and contribution obligations.¹⁰ The Commission has recognized that "[b]asing contributions on end-user revenues...will relieve wholesale carriers from contributing directly to the support mechanisms" because these carrier's carriers do not earn revenues directly from end-users.¹¹ Rather, the reseller that provides telecommunications service to the end-user, and thereby earns the end-user revenue, must contribute directly to the universal service support mechanisms.¹² If a reseller cannot certify that it is a direct contributor and the wholesaler cannot demonstrate that it has a reasonable expectation that its reseller customer is directly contributing to the universal service support mechanisms, then the wholesaler must treat the revenue from its reseller customer as end-user and report and contribute to universal service based on that revenue.¹³

In the *ATS Order*, the FCC Wireline Competition Bureau (FCC WCB) upheld a USAC decision finding that a reseller must look to its underlying carrier to resolve the double-payment of contribution obligations that result from universal service fees assessed by the underlying carrier.¹⁴ Because the alleged double-payments at issue were based on universal service fees charged by the underlying carriers, and not the result of incorrect billing by USAC, the FCC WCB determined that the carriers' recourse lay with the

⁸ See 47 C.F.R. §§ 54.706, 54.711 and 54.712.

⁹ *In the Matter of Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Report and Order, FCC 97-157, 12 FCC Rcd 8776, ¶¶ 843-46 (1997) (*First Report and Order*).

¹⁰ *Id.* See also, 47 C.F.R. § 54.709; *In the Matters of Changes to the Board of Directors of the National Exchange Carrier Association, Inc., Federal-State Joint Board on Universal Service*, CC Docket Nos. 97-21, 96-45, Report and Order and Second Order on Reconsideration, 12 FCC Rcd 18400, 18427, ¶ 49 (1997) ("To calculate an individual entity's quarterly contribution, USAC will multiply the entity's universal service contribution base (i.e., its interstate, intrastate, and international end-user telecommunications revenues) by the relevant universal service contribution factor."), and 18499, App. A ("On May 8, 1997, the Commission released rules that require all telecommunications carriers that provide interstate telecommunications services, providers of interstate telecommunications that offer services to others for a fee, and pay telephone aggregators to contribute to the universal service support mechanisms based on their proportionate share of end-user telecommunications revenues."); *In the Matter of Federal-State Joint Board on Universal Service Request for Review of Decision of the Universal Service Administrator by Global Crossing Bandwidth, Inc.*, CC Docket No. 96-45, Order, DA 09-1821, 24 FCC Rcd 10824, 10827, ¶ 11 (2009) (*Global Crossing Order*).

¹¹ *First Report and Order* at 9207, ¶¶ 846-47.

¹² *Id.*

¹³ *Global Crossing Order*, 24 FCC Rcd 10824, 10827-28, ¶¶ 11, 12. See also, *In the Matter of Federal-State Joint Board on Universal Service American Telecommunications Systems, Inc., Equivoice, Inc., Eureka Broadband Corporation, Ton Services, Inc., Value-Added Communications, Inc.*, CC Docket No. 96-45, Order, DA 07-1306, 22 FCC Rcd 5009, 5012, ¶¶ 10-11 (2007) (*ATS Order*).

¹⁴ See generally, *ATS Order*.

underlying carriers, not with USAC.¹⁵ In so concluding, the FCC WCB referenced the rationale used by USAC in its denial, quoting USAC's statement that it "generally does not have the ability to determine with any certainty whether and on what revenues a 'double-payment' was received."¹⁶ The FCC WCB stated that to make such a determination USAC would need to audit both the reported revenues of the reseller carriers and the reported revenues of the underlying carriers.¹⁷ Accordingly, the FCC WCB found that, "[b]ecause of the complications associated with making such determinations, USAC has rightly left such matters for the entities involved in the transaction to determine."¹⁸

InComm argues in its letter that its situation is distinct from the situation addressed in the *ATS Order* because it is "not seeking exemption from all USF obligations during the period in which InComm paid USF surcharges to its underlying carriers; nor is InComm seeking a credit equal to the USF surcharges paid to its underlying carriers." As made clear by the *InterCall Order*, InComm is providing telecommunications services that are subject to the Commission's reporting and contribution obligations.¹⁹ As such, it is not entitled to an exemption from any of its mandatory universal service contribution obligations and must pay the contribution amounts it is invoiced by USAC based on the revenues reported on the company's FCC Forms 499-A and 499-Q.²⁰ As previously discussed, to the extent InComm contests the contribution amounts it already has been assessed by its underlying carrier, its recourse lies with the underlying carrier.²¹ Moreover, had InComm revised its August 2008 and November 2008 FCC Form 499-Qs to report the missing information identified by USAC and complied with its mandatory filing and contribution obligations for the period between October 2008 and June 2011, there would be no need for InComm to seek an exemption of its universal service contribution obligations in the first place. As a practical matter, by asking USAC to recalculate and reduce the contribution amounts assessed on InComm's invoices, InComm is effectively asking USAC to provide a credit to the company in the amount of \$261,341. As mandated by the *ATS Order*, InComm's relief, to the extent appropriate, lies with its underlying carrier, not an adjustment of its universal service support contribution obligations by USAC.²²

¹⁵ *ATS Order*, 22 FCC Rcd 5009, 5012, ¶ 9.

¹⁶ *Id.* at 5013, ¶ 13.

¹⁷ *Id.* See also, *Id.* at 5011, ¶ 7 and n.17 (explaining the basis for USAC's denial and quoting language highlighting the fact that absent data carefully correlated by both carriers, it is doubtful that USAC "could ever conclusively establish whether an underlying carrier in fact reported and paid on a particular carrier's revenues").

¹⁸ *Id.*

¹⁹ *InterCall Order*, 23 FCC Rcd 10731, 10734-38, ¶¶ 10-22.

²⁰ 47 C.F.R. § 54.711 ("Contributions shall be calculated and filed in accordance with the Telecommunications Reporting Worksheet....The Telecommunications Worksheet sets forth information that the contributor must submit to the Administrator on a quarterly and annual basis."); 54.713(b) ("If a universal service fund contributor fails to make full payment on or before the due date of the monthly amount established by the contributor's applicable Form 499-A or Form 499-Q, or the monthly invoice provided by the Administrator, the payment is delinquent.").

²¹ *ATS Order*, 22 FCC Rcd 5009, 5012-13, ¶¶ 9, 13.

²² *Id.* at 5012, ¶ 9.

InComm next argues that its situation is distinct from the situation addressed in the *ATS Order* because “InComm has obtained from its underlying carrier the double-reported revenue which will allow USAC to exactly calculate the double-payment amount.” The letter claims that “by providing USAC with the precise amount of previously reported revenue, [InComm] has made determining the exact amount of the double-payment as simple as calculating the obligation in the first instance.” This statement fails to recognize that USAC still would need to audit the revenue information provided by both InComm and its underlying carrier to confirm the accuracy of the information provided, as well as the alleged double-payment amounts as calculated by InComm.²³ Consistent with the *ATS Order*, USAC refrains from making these types of complex determinations and leaves such matters to the entities involved in the transaction to resolve.²⁴

InComm further argues that its situation is distinct from the situation addressed in the *ATS Order* because the petitioners in the *ATS Order* attempted to contract away their universal service obligations, resulting in their underlying carriers mistakenly reporting and contributing on the petitioners’ revenue, whereas the underlying carrier in this case was obligated by FCC rules to report and contribute. As previously discussed, regardless of whether an underlying carrier mistakenly reports and contributes or is obligated to report and contribute based on its customer’s revenue, once it has done so, any double-payment claim must be resolved between the parties.²⁵

InComm also argues that allowing the company to avoid double-payment in this instance will not erode overall compliance with universal service contribution obligations by other carriers because the FCC has in place strengthened late-filing penalties that encourage complete and timely payment of contribution obligations and filing of the FCC Forms 499 and InComm does not seek to avoid payment of those penalties. As a preliminary matter, USAC points out that despite the strengthened late-filing penalties InComm references in its letter, the company itself failed to timely complete its filings and, as a result, to ensure the accuracy of the universal service contribution base. Moreover, the FCC’s late-filing and payment penalties are meant to address failures to timely file the FCC Forms 499 and to pay one’s contribution obligations. They are not meant to address situations in which a carrier’s failure to timely file its FCC Forms 499-A or failure to provide evidence that it is a direct contributor to universal service result in the carrier being assessed a universal service contribution obligation by USAC in addition to a universal service charge being assessed by its underlying carrier. As previously mentioned, the double-payment situation is directly addressed by the *ATS Order*, which requires such disputes to be resolved by a carrier and its underlying carrier.²⁶

Regarding USAC’s obligation to accurately report universal service contribution base revenues, the rules relied upon by InComm do not support its proposition. As mandated

²³ *Id.* at 5013, ¶ 13.

²⁴ *Id.*

²⁵ *Id.* at 2012-13, ¶¶ 9, 13.

²⁶ *Id.* at 5012-13, ¶¶ 9, 13.

by the FCC's rules, USAC derives the contribution base and calculates contribution obligations in accordance with the information filed by carriers on the FCC Forms 499.²⁷ Had InComm timely filed its FCC Forms 499 in the first instance, there would likely be no potential overstatement of the contribution bases for the period between October 2008 and June 2011. There was no failure by USAC in this instance to carry out its obligations in an efficient, effective or neutral manner. To the contrary, as required by FCC rules, USAC relied on the revenue as reported by InComm's underlying carrier during the period between October 2008 and June 2011 to determine the relevant contribution bases.²⁸

InComm further argues that it has acted in good faith to come into compliance with its universal service obligations and has proved its good faith by making full payment of two of its three universal service invoices, including payment of its late filing fees. InComm states that requiring it to pay universal service contributions based on revenue that has already been reported and assessed, "would be patently unfair and would impose a substantial hardship on InComm." InComm further states that collection of the outstanding amounts could cause the company to cease operations, which could result in "the loss of employment for its 64 employees and severe economic hardship for their families."

While InComm characterizes the actions it has taken thus far as being in good faith, for administrative purposes, USAC notes that the company has simply, albeit belatedly, complied with its mandatory universal service contribution obligations. Regarding InComm's hardship claims, USAC is not permitted to waive the Commission's rules, even where the imposition of such rules may result in hardship for a particular company.²⁹ As previously discussed, the FCC's rules and orders in this instance are clear. Accordingly, InComm's request for recalculation of its universal service contribution obligations is hereby denied.

Pay and Dispute Policy

The FCC, in its *Comprehensive Review Order*, directed USAC to assess late payment penalties on all unpaid balances.³⁰ Failure to pay invoiced amounts when due will result in late charges being assessed on the amount outstanding.³¹ The USAC website explains that late payment penalties will not be waived unless the dispute is determined to be the result of a USAC error.³² The FCC has upheld USAC's pay and dispute procedure,

²⁷ 47 C.F.R. §§ 54.709, 54.711.

²⁸ *Id.*

²⁹ See 47 C.F.R. § 1.3 ("Any provision of the rules may be waived by the Commission on its own motion or on petition if good cause therefor[e] is shown."). See also, 54.702(c) ("The Administrator may not make policy, interpret unclear provisions of the statute or rules, or interpret the intent of Congress.").

³⁰ *In the Matter of Comprehensive Review of the Universal Service Fund Management, Administration, and Oversight*, WC Docket No. 05-195, et al., Report and Order, FCC 07-150, 22 FCC Rcd 16372, 16379, ¶ 14 (2007).

³¹ 47 C.F.R. § 54.713(b).

³² See USAC Website, File an Appeal - Paying USAC Bill During Appeal Process, <http://www.usac.org/fund-administration/contributors/file-appeal/> (last visited Apr. 5, 2011).

finding that “[a]bsent enforcement of the pay and dispute procedure,...contributors may choose to engage in...nonpayment or underpayment of invoices with which they disagree, thereby harming the predictability of the fund.”³³ USAC’s website provides guidance that specifically advises contributors that intend to file appeals that they must keep their accounts current or risk receiving late payment fees.³⁴

InComm’s letter states that it paid both its July 2011 and August 2011 invoices in full. The letter further states that InComm does not intend to pay its September 2011 invoice in full. Rather, InComm intends to pay the amount billed, less the universal service “credit amount” (i.e., the alleged double-payment amount) it has calculated of \$261,341. Consistent with the statements in its letter, a review of InComm’s invoicing history indicates that the company made only partial payments of its invoiced amounts in September, October and November 2011. As discussed above, carriers are not permitted to engage in self help remedies for invoices with which they disagree. InComm must pay the entire invoiced amount due, and failure to do so may subject the company to collection action.³⁵ USAC wishes to advise InComm that it will continue to receive late fees and penalties until its account is paid in full.

Finally, USAC notes that during a December 5, 2011 call between InComm, counsel for InComm and USAC,³⁶ InComm indicated that it had recently completed an asset sale under which InComm’s assets were purchased by InComm Conferencing, Inc., a wholly-owned subsidiary of Chorus Call, Inc. (Chorus).³⁷ According to a press release issued by Chorus, InComm and Chorus both provide audio, video and web-based conferencing

³³ *In the Matter of Universal Service Contribution Methodology Requests for Waiver of Decisions of the Universal Service Administrator by ComScape Telecommunications of Raleigh-Durham, Inc. and Millennium Telecom, LLC*, WC Docket No. 06-122, Order, DA 10-1050, 25 FCC Rcd 7399, 7401, ¶ 7 (2010); accord *In the Matter of Universal Service Contribution Methodology Emergency Request for Review of Universal Service Administrator Decision by Level 3 Communications, LLC et al.*, WC Docket No. 06-122, Order, DA 10-187, 25 FCC Rcd 1115, 1120, ¶ 9 (2010) (finding that the carrier “could have avoided incurring late fees, penalties, and interest charges from which it seeks relief by paying the full invoiced amount in compliance with USAC’s ‘pay and dispute’ policy”); *Global Crossing Order*, 24 FCC Rcd 10824, 10831, ¶ 18 (explaining that “to ensure the sufficiency of the universal service fund, contributors are required to pay disputed invoices under the ‘pay and dispute’ policy” and finding that the carrier should have paid its disputed invoices while its appeal was pending with the FCC).

³⁴ See USAC Website, Revising Revenue Worksheets, <http://www.usac.org/fund-administration/contributors/revenue-reporting/revising-revenue-worksheets.aspx> (last visited Apr. 5, 2011).

³⁵ A debt transfer process was implemented pursuant to the Debt Collection Improvement Act of 1996, Pub. L. No. 104-134, 110 Stat. 1321, 1358 (1996) (DCIA). The DCIA requires, among other things, that federal agencies transfer debts delinquent over 180 days to the U.S. Department of Treasury for further collection action. The DCIA also allows agencies to transfer debts under 180 days to Treasury. 47 C.F.R. § 1.1917(c). Consistent with the DCIA, USAC transfers debts more than 90 days delinquent to the FCC to collect the outstanding debt. *In the Matter of Telrite Corporation*, File No. EB-05-IH-2348, Notice of Apparent Liability for Forfeiture & Order, FCC 08-116, 23 FCC Rcd 7231, 7232-33, ¶ 3 & n.12 (2008).

³⁶ Participants in the call included Paul Cooke, Co-President, InComm, Jeffery Mitchell and John Cimko, Counsel for InComm, Lukas, Nace, Gutierrez & Sachs, LLP, David Capozzi, Acting General Counsel, USAC, Kristin Berkland, Assistant General Counsel, USAC and Michelle Garber, Director of Financial Operations, USAC (Dec. 5, 2011).

³⁷ Statement by Paul Cooke, Co-President, InComm.

Mr. Jeffery Mitchell
Lukas, Nace, Guitierrez & Sachs, LLP
December 9, 2011
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services and have been working together for seven years.³⁸ InComm, Filer ID 828883, registered with USAC in June 2011 and has received contribution billings since July 2011, reflecting periods for calendar year 2008 through the current calendar year. Chorus, Filer ID 827294, registered with USAC in August 2008 and has received contribution billings since October 2008, reflecting periods for calendar year 2008 through the current calendar year. We remind InComm and Chorus, that merger and acquisition transactions do not relieve any party of universal service contribution obligations it may have independently or resulting from the transaction.

If you wish to appeal this decision, you may file an appeal pursuant to the requirements of 47 C.F.R. Part 54, Subpart I. Detailed instructions for filing appeals are available at:

<http://www.universalservice.org/fund-administration/contributors/file-appeal>

Sincerely,

USAC

cc: John Cimko (via email)

³⁸ PR Newswire, *Chorus Call and InComm Solutions Announce Acquisition*, available at <http://www.prnewswire.com/news-releases/chorus-call-and-incomm-solutions-announce-acquisition-134000783.html> (last visited Dec. 5, 2011).

EXHIBIT 2

**Before the
Federal Communications Commission
Washington, D.C. 20554**

In the Matter of)	
)	
Request for Review by InComm)	WC Docket No. 06-122
Solutions, Inc. (Filer ID No. 828883))	
of Decision of Universal Service)	
Administrator)	

DECLARATION OF E. PAUL COOKE

IN SUPPORT OF

**INCOMM SOLUTIONS, INC., REQUEST FOR REVIEW
OF DECISION OF UNIVERSAL SERVICE ADMINISTRATOR**

1 My name is E. Paul Cooke. I am Co-President of InComm Solutions, Inc. ("InComm" or
2 the "Company"). My responsibilities include oversight of all of InComm's reporting and remit-
3 tance activities with respect to the Universal Service Fund ("USF") program adopted by the Fed-
4 eral Communications Commission ("Commission") and administered by the Universal Service
5 Administrative Company ("USAC").

6 I provide the following Declaration to support the factual allegations in the InComm Re-
7 quest for Review and to authenticate certain documents accompanying the Request for Review.

Affidavit Support Required by 47 C.F.R. § 54.721(b)(2)

Description of InComm Solutions, Inc.

10 InComm, which has its headquarters in Glen Rock, New Jersey, operates as a provider of
11 audio, video, and Internet-based conferencing services. The Company has been providing confe-

1 rencing services since 2000, with clients in multiple industries and organizations. In November
2 2011, the assets of InComm were acquired by InComm Conferencing, Inc., a wholly-owned sub-
3 sidiary of Chorus Call, Inc. ("Chorus Call"). InComm had worked together with Chorus Call for
4 seven years prior to the asset sale. I disclosed the fact of this transaction to USAC representatives
5 during a conference call (in which Jeffrey Mitchell and John Cimko, Counsel for the Company
6 also participated) on December 5, 2011. As part of the acquisition transaction, the Company and
7 Chorus Call established an escrow account for the purpose of maintaining sufficient funds to ad-
8 dress any and all of the Company's potential pre-acquisition USF liabilities.

9 ***InComm's Interactions with USAC***

10 InComm last year took the initiative on its own, without provocation, to contact USAC
11 and to begin the process of coming into compliance with the Commission's USF revenue report-
12 ing requirements by registering with the Commission and making all required Form 499 filings
13 with USAC dating back to August 2008. These filings were made with USAC on or about June
14 30, 2011, and consisted of 2009 Form 499-A (reporting fourth quarter 2008 revenue); 2010 Form
15 499-A (reporting 2009 revenue); 2011 Form 499-A (reporting 2010 revenue); November 1,
16 2010, Form 499-Q (reporting first quarter 2011 revenue); February 1, 2011, Form 499-Q (report-
17 ing second quarter 2011 revenue); and May 1, 2011, Form 499-Q (reporting third quarter 2011
18 revenue). InComm has now remitted to USAC \$692,883.09 in USF contributions (including
19 \$591,865.38 in contributions associated with prior periods) as well as \$6,666.94 in late filing pe-
20 nalties for a total payment of \$699,550.03. InComm is current with respect to new contribution
21 obligations.

1 After the Commission adopted the *InterCall Order* in 2008, which imposed USF contri-
2 bution obligations on audio bridging service providers,¹ InComm made good faith efforts to
3 comply with these new contribution and Form 499 filing requirements. I have personal know-
4 ledge of these efforts, which included the submission of required Form 499 filings to USAC on
5 August 1, 2008, and November 3, 2008, respectively.

6 The Form 499 filings made by InComm in 2008, to the best of my knowledge, were nev-
7 er processed by USAC because the Company did not provide an FCC Registration Number for
8 the filings. The Company was advised of this deficiency in a voicemail message left with Phillip
9 Matarazzo, Controller for InComm, by a USAC staff member. Although the Company responded
10 to the voicemail message, I am not aware of any further communications emanating from USAC
11 regarding the deficiency of the Company's filings or the steps the Company should have taken to
12 cure the deficiency. I also note that InComm was not represented by regulatory counsel during
13 the time these events occurred.

14 InComm does not contest the fact that its interactions with USAC in 2008 left the Com-
15 pany in non-compliance with contribution and filing requirements stemming from the *InterCall*
16 *Order*, notwithstanding the Company's efforts to register and make all required filings with
17 USAC. The Company's plans to pursue and rectify the non-acceptance by USAC of the Form
18 499 filings, and to complete its registration as a new filer, were aborted by the severe adverse
19 effects the Company experienced as a result of the 2008 financial crisis. Many of the Company's
20 customers were in the financial industry, so the impact of the financial crisis had direct repercus-

¹ *Request for Review by InterCall, Inc. of Decision of Universal Service Administrator*, CC Docket No. 96-45, Order, 23 FCC Rcd 10731 (2008) ("*InterCall Order*"), recon. pending.

sions for the Company's operations, and our management team found it necessary to devote virtually all our attention, efforts and resources to maintaining the viability of the Company.

Notwithstanding the financial setbacks InComm experienced as a result of the significant downturn in the national economy four years ago, and as further evidence of the Company's good faith intent to meet its USF contribution obligations, InComm established (in November 2008), and has continued to maintain, a separate bank account for the sole purpose of accumulating funds to help satisfy these contribution obligations. Further, InComm came forward on its own initiative in June of last year and declared to USAC that the Company was not in compliance but will come into compliance. As I have indicated, the Company has now made substantial payments to USAC to meet these obligations.

InComm's Interactions with Its Wholesale Service Provider

Between October 2008 and June 2011, InComm was treated as an end-user customer by Sprint, the Company's underlying wholesale carrier, because the Company was not able to certify to Sprint that the Company was operating as a reseller and making contributions to USF based upon the Company's revenues from its end-user customers. During this period, Sprint assessed USF surcharges to the Company, in accordance with Section 54.712(a) of the Commission's Rules, and the Company paid in excess of \$276,000 in surcharges to Sprint through June 2011. The Company was not represented by regulatory counsel during the period it made these payments to Sprint, and it was my mistaken belief that these payments to Sprint brought the Company at least into partial compliance with any applicable USF contribution obligations.

In September 2011 Sprint sent a letter to InComm providing what I believe to be a true and accurate statement of wholesale revenues that Sprint received from the Company between October 2008 and June 2011, and that Sprint had previously reported in its Telecommunications

1 Reporting Worksheet filings.² Sprint indicated that the revenue information was compiled from
2 records used in connection with Sprint's preparation of certified quarterly and annual Form 499
3 filings submitted to USAC. The Sprint Letter indicates that Sprint received \$2,209,263.79 in in-
4 terstate wholesale revenues from the Company, from the fourth quarter of 2008 through the
5 second quarter of 2011, and assessed \$276,181.37 in USF surcharges to the Company. Using
6 books and records of the Company, including the invoices the Company received from Sprint
7 during the relevant periods, I have confirmed the accuracy of the information provided by Sprint.

8 ***Over-Collection of Contributions from InComm***

9 InComm explains in its Request for Review that it seeks relief from the Decision of the
10 Universal Service Administrator ("Decision") because the Decision would result in the over-
11 collection of contributions, in direct contradiction of Commission policy.

12 As I have explained, because the Company was unable to certify to Sprint during the re-
13 levant periods that the Company was contributing to the USF, Sprint has already made USF con-
14 tributions based upon the more than \$2.2 million in interstate wholesale revenues it has received
15 from InComm – evidenced by its passing through USF surcharges to the Company. If the Deci-
16 sion is not reversed by the Commission, USAC will collect an additional amount in excess of
17 \$260,000 from the Company. The revenue information provided by Sprint was broken out by
18 quarter which enabled the Company to utilize the appropriate contribution and circularity factors
19 for each relevant quarter to determine the precise amounts of the USF contributions paid on the
20 double-reported revenue. The Company has calculated the potential overpayment amount as
21 follows:

² Letter from Norina T. Moy, Director, Government Affairs, Sprint, to E. Paul Cooke, President, InComm Solutions, Inc. (Sept. 27, 2011) ("Sprint Letter"). The Sprint Letter is attached as Exhibit 4.

Revenue Time Period (Worksheet)	2008/4Q (2009 499-A)	2009 (2010 499-A)	2010 (2011 499-A)	2011/1Q; 2Q (Nov 2010 499-Q; Feb 2011 499-Q)
Original Contribution Base	\$872,237	\$2,994,203	\$2,224,507	\$1,144,500
Previously Reported Base	241,373	964,160	682,951	320,779
Adjusted Base	630,864	2,030,043	1,541,556	823,721
Original USF Obligation	88,868	334,124	284,459	148,962
Adjusted USF Obligation	64,275	226,533	197,127	107,137
USF Overpayment	\$24,592	\$107,591	\$87,332	\$41,825

OVERPAYMENT SUMMARY	
2009 499-A	\$24,592.27
2010 499-A	107,591.01
2011 499-A	87,332.50
SUBTOTAL	\$219,515.77
2012 499-A ³	41,825.23
TOTAL	\$261,341.00

InComm has taken the initiative to rectify its initial failure to register with USAC and to make required Form 499 filings. As I have discussed, the Company has made full payment of \$692,883.09 in USF obligations (including \$591,865.38 in payments associated with prior periods), as well as \$6,666.94 in late filing penalties. In my view, requiring the Company to pay USF contributions based on assessable revenue already reported by Sprint would be unfair. Such a requirement also would impose a substantial hardship on InComm. The Company has substantial vendor obligations that must be satisfied and also past due wages that must be paid to its employees from the cash funds received at Closing. In addition, a reserve must be maintained to satisfy financial penalties if certain performance commitments made to Buyer are not achieved.

³ InComm recognizes that any refund due based on over-reported 2011 revenue cannot be finally calculated until USAC conducts the 2012 annual and quarterly true-up process.

Document Authentication

Exhibit 1 to this Request for Review is a true and correct copy of the Decision of the Universal Service Administrator that is in issue.

Exhibit 2 to this Request for Review is this Declaration.

Exhibit 3 to this Request for Review is a true and correct copy of Telecommunications Reporting Worksheets submitted to USAC by the Company on August 1, 2008, and November 3, 2008, respectively (including an annual filing intended for registration purposes only).

Exhibit 4 to this Request for Review is a true and correct copy of a letter from Norina T. Moy, Director, Government Affairs, Sprint, to E. Paul Cooke, President, InComm Solutions, Inc., dated September 27, 2011.

Exhibit 5 to this Request for Review is a true and correct copy of a letter from Jeffrey Mitchell and John Cimko, Counsel for InComm Solutions, Inc., to Michelle Garber, Director of Financial Operations, USAC, dated October 14, 2011.

1 I declare under penalty of perjury that the foregoing is true and correct.

2
3 E. Paul Cooke
4 E. Paul Cooke

5 Executed on FEB. 2, 2012.

6 **SUBSCRIBED AND SWORN BEFORE ME**, the undersigned notary public on this the
7 2ND day of February, 2012, to certify with witness my hand and official seal.

8 Maria Bednarz

9 Notary Public in and for the State of New Jersey

10 Commission Expiration: Jan 5, 2016

MARIA BEDNARZ
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES JAN. 5, 2016

EXHIBIT 3

FCC Form 499-Q Telecommunications Reporting Worksheet

Quarterly Filing for Universal Service Contributors

>>> Please read instructions before completing <<<

Approval by OMB
3060-0855

Block 1: Contributor Identification Information

102	Legal name of reporting entity	INCOMM SOLUTIONS, INC.
103	IRS employer identification number	22-3670529
104	Name telecommunications provider is doing business as	INCOMM CONFERENCING
105	Holding company [All affiliated companies should show same name here.]	
106	FCC Registration Number (FRN)	
107	Complete mailing address of reporting entity's corporate headquarters	INCOMM SOLUTIONS, INC. 208 HARRISTOWN ROAD GLEN ROCK, NJ 07452

Block 2: Contact Information

108	Person who completed this worksheet	First PHILIP MI C Last MATARAZZO
109	Telephone number of this person	(201)-612-9696
110	Fax number of this person	(201)-612-9692
111	Email of this person	PMATARAZZO@INCOMMSOLUTIONS.COM
112	Billing address and billing contact person: [Bills for Universal Service contributions will be sent to this address.]	INCOMM SOLUTIONS, INC. 208 HARRISTOWN ROAD GLEN ROCK, NJ 07452 ATTN: PHIL MATARAZZO


Block 3: Contributor Historical and Projected Revenue Information

113	Year of historical revenue information	2008		
114	Indicate which quarterly filing this represents	<input type="checkbox"/> February 1 <input type="checkbox"/> May 1 <input checked="" type="checkbox"/> August 1 <input type="checkbox"/> November 1	Filing due Historical revenues for October 1 - December 31 (prior year) January 1 - March 31 April 1 - June 30 July 1 - September 30	Projected revenues for April 1 - June 30 July 1 - September 30 October 1 - December 31 January 1 - March 31 (following calendar year)
Historical billed revenues with no allowance or deductions for uncollectibles. See Instructions.		Total Revenues (a)	Interstate Revenues (b)	International Revenues (c)
115	Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP	EXEMPT	EXEMPT	EXEMPT
116	End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues	EXEMPT	EXEMPT	EXEMPT
117	All other goods and services	EXEMPT	Column (b) and (c) not requested	
118	Gross-billed revenues from all sources [sum of above]	EXEMPT	for Lines 117 and 118	
119	Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues		840,000	- 0 -
120	Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues		814,800	- 0 -

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

121 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 62.17, 54.711 and 64.604 of the Commission's Rules. ☐

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.

122 Signature 

123 Printed name of officer First EDWARD MI P Last COOKE

124 Position with reporting entity CO-PRESIDENT

125 Email of officer || Required if available || PCOOKE@INCOMMSOLUTIONS.COM

126 Date 8/11/2008

127 This filing is: ☒ Original filing ☐ Revised filing [revisions due within 45 days of original filing deadline]

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (888) 641-8722 or via e-mail: Form499@universalservice.org

PERSONS WILLFULLY MAKING FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

Save time, avoid problems -- file electronically at

<http://forms.universalservice.org>

FCC Form 499-Q
February 2008

FCC Form 499-Q Telecommunications Reporting Worksheet

Quarterly Filing for Universal Service Contributors

>>> Please read instructions before completing <<<

 Approval by OMB
3060-0855

Block 1: Contributor Identification Information

101

Filer 499 ID

102 Legal name of reporting entity

INCOMM SOLUTIONS, INC.

103 IRS employer identification number

22-3670529

104 Name telecommunications provider is doing business as

INCOMM CONFERENCING

105 Holding company (All affiliated companies should show same name here.)

106 FCC Registration Number (FRN)

107 Complete mailing address of reporting entity's corporate headquarters

 INCOMM SOLUTIONS, INC
208 HARRISTOWN ROAD
GLEN ROCK, NJ 07452

Block 2: Contact Information

108 Person who completed this worksheet

First PHILIP

MI C

Last MATARAZZO

109 Telephone number of this person

(201)-612-9696

110 Fax number of this person

(201)-612-9692

111 Email of this person

PMATARAZZO@INCOMMSOLUTIONS.COM

 112 Billing address and billing contact person:
(Bills for Universal Service contributions will be sent to this address.)

 INCOMM SOLUTIONS, INC.
208 HARRISTOWN ROAD
GLEN ROCK, NJ 07452

ATTN: PHIL MATARAZZO

Block 3: Contributor Historical and Projected Revenue Information

113 Year of historical revenue information

2008

114 Indicate which quarterly filing this represents

 Filing due
☐ February 1
☐ May 1
☐ August 1
☒ November 1

 Historical revenues for
October 1 - December 31 (prior year)
January 1 - March 31
April 1 - June 30
July 1 - September 30

 Projected revenues for
April 1 - June 30
July 1 - September 30
October 1 - December 31
January 1 - March 31 (following calendar year)

Historical billed revenues with no allowance or deductions for uncollectibles. See Instructions.

 Total Revenues
(a)

 Interstate Revenues
(b)

 International Revenues
(c)

115 Telecommunications provided to other universal service contributors for resale as telecommunications or as interconnected VoIP

EXEMPT

EXEMPT

EXEMPT

116 End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

EXEMPT

EXEMPT

EXEMPT

117 All other goods and services

EXEMPT

Column (b) and (c) not requested

118 Gross-billed revenues from all sources [sum of above]

EXEMPT

for Lines 117 and 118

119 Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

1,008,000

120 Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues

835,000

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

121 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.

☐

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.

122 Signature



123 Printed name of officer

First EDWARD

MI P

Last COOKE

124 Position with reporting entity

CO-CEO

125 Email of officer || Required if available ||

PCOOKE@INCOMMSOLUTIONS.COM

126 Date

11/3/2008

127 This filing is:

☒ Original filing

☐ Revised filing [revisions due within 45 days of original filing deadline]

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036

For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (888) 641-8722 or via e-mail: Form499@universalservice.org

PERSONS WILLFULLY MAKING FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

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 FCC Form 499-Q
February 2008

2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues)

Approval by OMB
3060-0855

>>> Please read instructions before completing. <<<

Annual Filing -- due April 1, 2008

Block 1: Contributor Identification Information

During the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See instructions.

101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722.

If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.]

NEW

102 Legal name of reporting entity

INCOMM SOLUTIONS, INC.

103 IRS employer identification number

[Enter 9 digit number] 22-3670529

104 Name telecommunications provider is doing business as

INCOMM CONFERENCING

105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.]

- ☐ CAP/CLEC ☐ Cellular/PCS/SMR (wireless telephony incl. by resale)
☐ Interconnected VoIP ☐ Interexchange Carrier (IXC) ☐ Local Reseller
☐ Payphone Service Provider ☐ Prepaid Card
☐ Shared-Tenant Service Provider / Building LEC ☐ SMR (dispatch)

- ☐ Coaxial Cable ☐ Incumbent LEC
☐ Operator Service Provider (OSP) ☐ Paging & Messaging
☐ Private Service Provider ☐ Satellite Service Provider
☐ Toll Reseller ☐ Wireless Data

If Other Local, Other Mobile or Other Toll is checked,

☒ Other Local

☐ Other Mobile

☒ Other Toll

describe carrier type / services provided: → AUDIO BRIDGING SERVICE PROVIDER

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

[Enter 9 digit number]

107 FCC Registration Number (FRN) [https://svartifoss2.fcc.gov/cores/CoresHome.html]

[For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]

[Enter 10 digit number] NEW

108 Management company [if filer is managed by another entity]

109 Complete mailing address of reporting entity corporate headquarters

Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208.

Street1 INCOMM SOLUTIONS, INC.

Street2 208 HARRISTOWN ROAD

Street3

City GLEN ROCK State NJ Zip (postal code) 07452 Country if not USA

110 Complete business address for customer inquiries and complaints

check if same address as Line 109 ☒

Street1 INCOMM SOLUTIONS, INC.

Street2 208 HARRISTOWN ROAD

Street3

City GLEN ROCK State NJ Zip (postal code) 07452 Country if not USA

111 Telephone number for customer complaints and inquiries [Toll-free number if available]

(201)-612-9696 ext-

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a INCOMM SOLUTIONS, INC.

b INCOMM CONFERENCING

c

d

e

f

g

h

i

j

k

l

Use an additional sheet if necessary. Each reporting entity must provide all names used for telecommunications activities.

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Save time, avoid problems -- file electronically at

<http://forms.universalservice.org>

FCC Form 499-A
February 2008

2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues)

Page 2

Block 2-A: Regulatory Contact Information

201 Filer 499 ID [from Line 101]	NEW		
202 Legal name of reporting entity [from Line 102]	INCOMM SOLUTIONS, INC.		
203 Person who completed this Worksheet	First	MI	Last
204 Telephone number of this person	(201) - 612-9696 ext - 4063		
205 Fax number of this person	(201) - 612-9692		
206 Email of this person Required if available -- not for public release	PMATARAZZO@INCOMM SOLUTIONS, INC.		
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	Office	Attn First name	MI Last
	PMATARAZZO@INCOMM SOLUTIONS, INC.	PHILIP	C MATARAZZO
	Street1	Street2	Street3
	INCOMM SOLUTIONS, INC.	208 HARRISTOWN ROAD	
	City	State	Zip (postal code)
	GLEN ROCK	NJ	07452
208 Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.]	Company	Attn First name	MI Last
	INCOMM SOLUTIONS, INC.	PMATARAZZO	C MATARAZZO
	Street1	Street2	Street3
	INCOMM SOLUTIONS, INC.	208 HARRISTOWN ROAD	
	City	State	Zip (postal code)
	GLEN ROCK	NJ	07452

Block 2-B: Agent for Service of Process

All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company	Attn First name	MI	Last
210 Telephone number of D.C. agent	() -	ext -		
211 Fax number of D.C. agent	() -			
212 Email of D.C. agent Required if available				
213 Complete business address of D.C. agent for hand service of documents	Street1	Street2	Street3	
check to use Line 213 information for FCC ITSP regulatory fee bill [If both Line 208 and Line 213 are checked, Line 208 will be used.]	City	State	DC	Zip
214 Local/alternate Agent for Service of Process (optional)	Company	Attn First name	MI	Last
215 Telephone number of local/alternate agent	() -	ext -		
216 Fax number of local/alternate agent	() -			
217 Email of local/alternate agent Required if available				
218 Complete business address of local/alternate agent for hand service of documents	Street1	Street2	Street3	
check to use Line 218 information for FCC ITSP regulatory fee bill [If both Line 208 and Line 218 are checked, Line 208 will be used.]	City	State	Zip (postal code)	Country if not USA

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

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FCC Form 499-A
February 2008

2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues)

Page 3

Block 2-C: FCC Registration and Contact Information

Filers must refile Blocks 1, 2 and 6

If there are any changes in this section. See instructions.

219 Filer 499 ID [from Line 101]	NEW		
220 Legal name of reporting entity [from Line 102]	INCOMM SOLUTIONS, INC.		
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First	MI	Last
	EDWARD	P	COOKE
222 Business address of individual named on Line 221	Street 1	INCOMM SOLUTIONS, INC.	
	Street 2	208 HARRISTOWN ROAD	
	Street 3		
check if same as Line 109 <input checked="" type="checkbox"/>	City	State	Zip (postal code)
	GLEN ROCK	NJ	07452
	Country if not USA		
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First	MI	Last
	WILLIAM		MARTIN
224 Business address of individual named on Line 223	Street 1	INCOMM SOLUTIONS, INC.	
	Street 2	208 HARRISTOWN ROAD	
	Street 3		
check if same as Line 109 <input checked="" type="checkbox"/>	City	State	Zip (postal code)
	GLEN ROCK	NJ	07452
	Country if not USA		
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First	MI	Last
	JOAN		SAUNDERS
226 Business address of individual named on Line 225	Street 1	INCOMM SOLUTIONS, INC.	
	Street 2	208 HARRISTOWN ROAD	
	Street 3		
check if same as Line 109 <input checked="" type="checkbox"/>	City	State	Zip (postal code)
	GLEN ROCK	NJ	07452
	Country if not USA		

227 Indicate jurisdictions in which the filing entity provides service. Include jurisdictions in which service was provided in the past 15 months and jurisdictions in which service is likely to be provided in the next 12 months.

<input type="checkbox"/> Alabama	<input type="checkbox"/> Guam	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> New York	<input type="checkbox"/> Tennessee
<input type="checkbox"/> Alaska	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Michigan	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Texas
<input type="checkbox"/> American Samoa	<input type="checkbox"/> Idaho	<input type="checkbox"/> Midway Atoll	<input type="checkbox"/> North Dakota	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	<input type="checkbox"/> Illinois	<input type="checkbox"/> Minnesota	<input type="checkbox"/> Northern Mariana Islands	<input type="checkbox"/> U.S. Virgin Islands
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Indiana	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Ohio	<input type="checkbox"/> Vermont
<input type="checkbox"/> California	<input type="checkbox"/> Iowa	<input type="checkbox"/> Missouri	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Virginia
<input type="checkbox"/> Colorado	<input type="checkbox"/> Johnston Atoll	<input type="checkbox"/> Montana	<input type="checkbox"/> Oregon	<input type="checkbox"/> Wake Island
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Kansas	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Washington
<input type="checkbox"/> Delaware	<input type="checkbox"/> Kentucky	<input type="checkbox"/> Nevada	<input type="checkbox"/> Puerto Rico	<input type="checkbox"/> West Virginia
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Louisiana	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Rhode Island	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Florida	<input type="checkbox"/> Maine	<input checked="" type="checkbox"/> New Jersey	<input type="checkbox"/> South Carolina	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Georgia	<input type="checkbox"/> Maryland	<input type="checkbox"/> New Mexico	<input type="checkbox"/> South Dakota	

228 Year and month filer first provided (or expects to provide) telecommunications in the U.S. ☐ Check if prior to 1/1/1999, otherwise Year 2008 Month OCTOBER

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Save time, avoid problems -- file electronically at

<http://forms.universalservice.org>

FCC Form 499-A
February 2008

2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues)

Page 8

Block 6: CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID [from Line 101]

NEW

602 Legal name of reporting entity [from Line 102]

INCOMM SOLUTIONS

Section IV of the instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. [The Universal Service Administrator will determine which entities meet the *de minimis* threshold based on information provided in Block 4, even if you fail to so certify, below.]

603 I certify that the reporting entity is exempt from contributing to:

Universal Service ☒TRS ☒NANPA ☒LNP Administration ☒

Provide explanation below:

Exempt according to the FCC Order # DA 08-1689 issued July 17, 2008.

604 Please indicate whether the reporting entity is

State or Local Government Entity ☐I.R.C. § 501 Tax Exempt ☐

605 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules. ☒

I certify that I am an officer of the above-named reporting entity as defined on page 33 of the instructions, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature



607 Printed name of officer

First EDWARD MI P Last COOKE

608 Position with reporting entity

CO-CEO

609 Business telephone number of officer

(201)-612-9696 ext-4085

610 Email of officer || Required if available -- not for public release ||

PCOOKE@INCOMM SOLUTIONS.COM

611 Date

11/3/08

612 Check those that apply:



Original April 1 filing for year



New filer, registration only



Revised filing with updated registration



Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036

For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet information: (888) 641-8722 or via email: Form499@universalservice.org

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Save time, avoid problems -- file electronically at

<http://forms.universalservice.org>

FCC Form 499-A
February 2008

EXHIBIT 4



September 27, 2011

E. Paul Cooke
President
InComm Solutions, Inc.
Glen Rock, NJ 07452

Dear Mr. Cooke:

In response to InComm's recent request, Sprint has compiled the enclosed quarterly interstate wholesale revenue data, and federal Universal Service Fund surcharge data, reflecting amounts billed by Sprint to InComm for the period beginning October 2008 and ending June 2011. Sprint has compiled this data through a search of records that it used in connection with its preparation of certified quarterly and annual telecommunications reporting worksheets (FCC Forms 499-Q and 499-A) submitted by Sprint to the Universal Service Administrative Company (USAC) for the referenced period, in compliance with Section 54.711(a) of the FCC's Rules, 47 C.F.R. § 54.711(a).

Our intention in supplying this wholesale revenue and surcharge data to InComm is to provide InComm with a record of the wholesale revenue received from InComm that Sprint previously reported to USAC as part of Sprint's quarterly and annual FCC Form 499 filings during the referenced period.

If you have any questions, please feel free to contact me at (703) 433-4503.

Sincerely,

A handwritten signature in dark ink, appearing to read "Norina T. Moy".

Norina T. Moy
Director, Government Affairs

Cc: Jeffrey Mitchell

InComm Revenue and Federal USF Surcharges

	2008 4Q	2009 1Q	2009 2Q	2009 3Q	2009 4Q	2010 1Q	2010 2Q	2010 3Q	2010 4Q	2011 1Q	2011 2Q	Total
Interstate Wholesale Rev	241,373.08	258,508.10	253,823.48	241,967.58	209,861.01	190,781.08	159,032.06	163,059.16	170,078.95	174,786.14	145,993.15	2,209,263.79
Federal USF Surcharges	27,658.00	25,516.14	29,969.52	32,361.90	26,028.64	25,994.47	22,459.90	20,194.72	20,083.72	25,471.29	20,443.07	276,181.37

EXHIBIT 5

LUKAS, NACE, GUTIERREZ & SACHS, LLP

8300 GREENSBORO DRIVE, SUITE 1200
MCLEAN, VIRGINIA 22102
703 584 8678 • 703 584 8696 FAX

WWW.FCCLAW.COM

RUSSELL D. LUKAS
DAVID L. NACE
THOMAS GUTIERREZ*
ELIZABETH R. SACHS*
DAVID A. LAFURIA
PAMELA L. GIST
TODD SLAMOWITZ*
BROOKS E. HARLOW*
TODD B. LANTOR*
STEVEN M. CHERNOFF*
KATHERINE PATSAS NEVITT*

CONSULTING ENGINEERS
ALI KUZEHKANANI
LEILA REZANAVAZ
—
OF COUNSEL
GEORGE L. LYON, JR.
LEONARD S. KOLSKY*
JOHN CIMKO*
J. K. HAGE III*
JOHN J. MCAVOY*
HON. GERALD S. MCGOWAN*
TAMARA DAVIS BROWN*
JEFFREY A. MITCHELL
ROBERT S. KOPPEL*

*NOT ADMITTED IN VA

October 14, 2011

VIA ELECTRONIC MAIL

Michelle Garber
Director of Financial Operations
USAC
2000 L Street, N.W., Suite 200
Washington, D.C. 20036

**Re: InComm Solutions, Inc. (Filer ID 828883)
Overpayment of Universal Service Contributions**

Ms. Garber:

As you know, we represent InComm Solutions, Inc. ("InComm"), a provider of stand-alone audio bridging (teleconferencing) services. InComm recently came into compliance with its Telecommunications Reporting Worksheet filing requirements and has now remitted to USAC \$578,215.48 in current and prior period Universal Service Fund ("USF") contributions and late filing penalties. However, we are following up on previous communications¹ concerning the imminent over-collection of USF contributions from InComm. This over-collection will occur because, during the time InComm was not in compliance with its USF filing obligations, InComm's underlying wholesale carrier, in accordance with Federal Communications Commission ("FCC") rules, reported and was assessed USF contributions based on over \$2.2 million of historical InComm assessable interstate revenue. Thus, contributions based on this portion of InComm's revenue have already been collected by USAC.

We write now to contest this over-collection and to provide USAC with specific information obtained from InComm's wholesale carrier concerning the exact amount of the previously reported revenue. This information will enable USAC to precisely calculate the amount of USF contributions already assessed and collected on this revenue and, just as importantly, permit USAC to accurately report the size of the overall USF contribution base. Because, in accordance with FCC rules, this historical InComm revenue has already been assessed as end-user revenue, we

¹ See Letter from Jeffrey Mitchell and John Cimko, Counsel for InComm, to USAC (August 31, 2011) ("August 31 Letter"); see also Letter from Jeffrey Mitchell and John Cimko, Counsel for InComm, to USAC Form 499 Data Collection Agent (June 30, 2011) ("June 30 Letter").

request that USAC accept the information we are providing, and recalculate InComm's contribution obligations. See 47 C.F.R. § 54.713(a) ("Once a contributor complies with the Telecommunications Reporting Worksheet filing requirements, [USAC] may refund any overpayments made by the contributor, less any fees, interest, or costs."). InComm is not seeking adjustments to previously assessed late fees or penalties associated with its late filing of Telecommunications Reporting Worksheets.

As set forth in the summary tables below, we calculate the overpayment amount to be \$261,341.00:

Revenue Time Period (Worksheet)	2008/4Q (2009 499-A)	2009 (2010 499-A)	2010 (2011 499-A)	2011/1Q; 2Q (Nov 2010 499-Q; Feb 2011 499-Q)
Original Base	\$872,237	\$2,994,203	\$2,224,507	\$1,144,500
Previously Reported Base	241,373	964,160	682,951	320,779
Adjusted Base	630,864	2,030,043	1,541,556	823,721
Original Obligation	88,868	334,124	284,459	148,962
Adjusted Obligation	64,275	226,533	197,127	107,137
USF Overpayment	\$24,592	\$107,591	\$87,332	\$41,825

SUMMARY	
2009 499-A	\$24,592.27
2010 499-A	107,591.01
2011 499-A	87,332.50
SUBTOTAL	\$219,515.77
2012 499-A ²	41,825.23
TOTAL	\$261,341.00

Background

As we have set forth previously, InComm has been providing teleconferencing services since 2000.³ Effective October 1, 2008, the FCC required providers of audio bridging services such as

² InComm recognizes that the precise refund amount based on over-reported 2011 revenue will not be known until the 2012 A/Q true-up process is complete.

³ See June 30 Letter and August 31 Letter. For convenience, we briefly recount the basic facts.

InComm to begin making USF contributions.⁴ At the time, InComm made significant efforts to comply with the new rule. InComm submitted required quarterly Telecommunications Reporting Worksheets to USAC on August 1, 2008, and November 3, 2008, respectively. However, InComm was contacted by USAC staff indicating that the forms could not be processed due to missing information.⁵ While InComm intended to pursue the non-acceptance of these original filings, the 2008 financial crisis battered the company and it has only recently come into a position to resolve the issue. Nevertheless, InComm established (in November 2008), and has continued to maintain, a separate bank account for the sole purpose of accumulating funds to satisfy its USF contribution obligations.

Between October 2008 and June 2011, because InComm was not able to certify to its underlying carrier that it was contributing to the USF, the underlying carrier, in accordance with FCC rules,⁶ treated InComm's revenue as "end-user" revenue and assessed InComm USF surcharges.⁷ InComm paid these USF surcharges – in excess of \$276,000 through June 2011 – and believed, albeit erroneously, that it was in partial compliance with its USF obligations.⁸ Notwithstanding, InComm understood the importance of direct and full compliance with its USF contribution obligations. This is why InComm, without prompting, contacted USAC and, on June 30, 2011, filed all required current and prior Telecommunications Reporting Worksheets.

In July 2011 InComm received its first monthly contributor invoice from USAC reflecting \$6,666.94 in late filing penalties and over \$285,000 in current and past USF obligations (representing one-third of current and past due quarterly obligations), which it paid in full. In August, InComm received the second of the three monthly invoices for the quarter which it has also paid in full. In September, InComm received its third invoice for the quarter which it intends to pay, less the USF credit amount of \$261,341 calculated above. InComm does not have the financial ability to double pay these additional obligations which have already been submitted to USAC as contributions once.

Finally, also in September, InComm obtained a letter from its underlying wholesale carrier providing an accurate statement of wholesale revenues received from InComm between October 2008 and June 2011 that the carrier had previously reported in its Telecommunications Reporting Worksheet filings.⁹ The revenue information was compiled from "records . . . used in connec-

⁴ See *Request for Review by InterCall, Inc. of Decision of Universal Service Administrator*, CC Docket No. 96-45, Order, 23 FCC Rcd 10731, 10739 (2008) ("*InterCall Order*"), *recon. pending*.

⁵ The filings originally submitted to USAC did not provide an FCC Registration Number which is presumably the reason they could not be processed.

⁶ See Instructions to the Telecommunications Reporting Worksheet, Form 499-A at 21-22 (2011).

⁷ See 47 C.F.R. § 54.712(a).

⁸ InComm was not represented by regulatory counsel during this period.

⁹ See Letter from Norina T. Moy, Director, Government Affairs, Sprint, to E. Paul Cooke, President, InComm Solutions, Inc. (September 27, 2011).

tion with . . . preparation of certified quarterly and annual [Form 499s] submitted . . . to [USAC].”¹⁰ This letter is attached.

Over-Collection of USF Obligations from InComm Is Inconsistent with FCC USF Policy

The current USF contribution methodology requires assessment of all end-user telecommunications revenues. The FCC chose to base USF contributions on end-user revenues precisely to avoid collecting “from the same services twice.”¹¹ As the FCC explained, “double counting of revenues distorts competition because it disadvantages resellers.”¹² Nevertheless, the FCC has established strong rules that ensure that revenue “from the same service” is included in the contribution base at least once. Thus, although wholesale (or “carrier’s carrier”) revenue is generally exempt from USF assessment, wholesale carriers must treat their revenue as end-user revenue when the wholesale carrier lacks a reasonable expectation that its customers are contributing to the USF.¹³ Similarly, the Wireline Competition Bureau (“Bureau”) indicated in a decision four years ago that reseller carriers have an independent obligation to report their revenue from end-user customers and to contribute to the USF irrespective of any USF surcharges already assessed and paid to their underlying carrier.¹⁴

In the *ATS Order*, the Bureau concluded that contributors cannot contract their USF reporting and contribution obligation to their underlying wholesale carriers,¹⁵ and that resellers must look to their underlying carriers rather than to USAC to resolve any potential double payment situations.¹⁶ The Bureau explained that the petitioners in the *ATS Order* must look to their underlying carriers because USAC lacked “sufficient information upon which to verify the extent of the alleged double-payment.”¹⁷ The Bureau further explained: “[USAC] generally does not have the ability to determine with any certainty whether and on what revenues a ‘double payment’ was

¹⁰ *Id.*

¹¹ See *Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, Report and Order, 12 FCC Rcd 8776, 9206-07, ¶ 845 (1997) (“*First Report and Order*”) (subsequent history omitted); cf. *id.* at 9207, ¶ 847 (rejecting USF assessment of gross revenue because it “creates a double-payment problem for resold services and thus is not competitively neutral”).

¹² *Id.* at 9207, ¶ 845.

¹³ See, e.g., *Federal-State Joint Board on Universal Service*, CC Docket No. 96-45, *Request for review of Decision of the Universal Service Administrator by Global Crossing Bandwidth, Inc.*, USAC Audit Report No. CR2005CP007, Order, 24 FCC Rcd 10824 (Wireline Comp. Bur. 2009) (“*Global Crossing*”).

¹⁴ *Federal-State Joint Board on Universal Service, American Telecommunication Systems, Inc., Equivoice, Inc., Eureka Broadband Corporation, TON Services, Inc., Value-Added Communications, Inc.*, CC Docket No. 96-45, Order, 22 FCC Rcd 5009, 5011, ¶ 6 (Wireline Comp. Bur. 2007) (“*ATS Order*”) (“Petitioners generally seek a credit against their USAC bills for payment made to their underlying carriers, and a credit for late payment fees assessed by USAC”).

¹⁵ *Id.* at 5012, ¶ 12.

¹⁶ *Id.* at 5012, ¶ 9.

¹⁷ *Id.* at 5011, ¶ 7.

received.”¹⁸ Finally, the Bureau noted that recourse was also properly to the underlying carriers for double payments because the underlying carriers apparently erred in treating petitioners as end-user customers.¹⁹

There are several critical facts that distinguish InComm’s situation from that addressed in the *ATS Order*. First, unlike the *ATS Order* petitioners, InComm is not seeking exemption from all USF obligations during the period in which InComm paid USF surcharges to its underlying carrier, nor is InComm seeking a credit equal to the USF surcharges paid to its underlying carrier.²⁰ Second, unlike in the *ATS Order* where the precise amount of the double payment could not be determined, InComm has obtained from its underlying carrier the double-reported revenue which will allow USAC to exactly calculate the double-payment amount. Third, unlike in the *ATS Order* where petitioners attempted to contract away their USF obligations and their underlying carriers *mistakenly* reported and contributed on petitioners’ revenue, the underlying carrier in this case was *obligated* by FCC rules to report and contribute based on InComm’s unreported revenue (which it did).²¹

InComm, by providing USAC with the precise amount of previously reported revenue, has made determining the exact amount of the double-payment as simple as calculating the obligation in the first instance. Moreover, USAC has an obligation to accurately report contribution base revenues.²² InComm, by providing USAC with the amount of previously reported contribution base, will enable USAC to avoid overstating the contribution base for both 2011 and to the extent USAC updates prior periods.

¹⁸ *Id.* at 5013, ¶ 13.

¹⁹ *Id.* at 5013, ¶ 14 (finding that “proper recourse . . . is with those underlying carriers” who “may have erred” in treating petitioners as end-user customers).

²⁰ InComm recognizes, for example, that such surcharges were assessed on *wholesale* revenue only and that InComm has retail revenues that cannot be exempt. Moreover, assessed USF surcharges are unlikely to correspond precisely to the double payment because they are not calculated using the same methodology as USF obligations (e.g., no circularity factor is applied).

²¹ In theory, underlying wholesale carriers can revise their Telecommunications Reporting Worksheets to exclude the double reported revenue and thereby obtain USF credits from USAC. In practice this rarely occurs because of the administrative difficulty and the fact that revision deadlines prohibit downward revenue revisions after one year. In this case, however, the underlying carrier is arguably not permitted to make such a revision because it correctly reported InComm’s revenue in the first instance in accordance with FCC rules.

²² The Commission’s rules require that the USAC Administrator “shall keep separate accounts for the amounts of money collected and disbursed for eligible schools and libraries, rural health care providers, low-income consumers, interstate access universal service support, interstate common line support, and high-cost and insular areas.” 47 C.F.R. § 54.702(h). The Administrator has a general responsibility to carry out this task efficiently, effectively, and in a competitively neutral manner. *See id.*, § 54.702(a) (providing that “[t]he Universal Service Administrative Company is appointed the permanent Administrator of the federal universal service support mechanisms, subject to a review after one year by the Federal Communications Commission to determine that the Administrator is administering the universal service support mechanisms in an efficient, effective, and competitively neutral manner”). This ongoing duty to report collected amounts efficiently and effectively includes an obligation to accurately report contribution base revenues.

Finally, there may be some concern that permitting InComm not to submit a double payment of USF contributions in this case could tend to erode overall compliance with contribution obligations by carriers and other service providers with assessable interstate revenues. However, in 2007 the Commission significantly strengthened late-filing penalties "to encourage complete and timely payment and filing."²³ InComm is not seeking to avoid these penalties, which provide a substantial deterrent to similar actions by other resellers. While the imposition of such penalties serves as a reasonable means of enforcing the FCC's USF rules, any requirement that InComm must also make duplicative contributions would be unjustifiably punitive.

Over-Collection of USF Obligations from InComm Would be Unfair and Cause Undue Hardship

InComm has acted in good faith to come into compliance with USF obligations first imposed on it in 2008 by the *InterCall Order*. That good faith has been further shown by full payment of \$578,215.48 in current and prior period USF obligations and late filing fees. Requiring InComm to pay USF contributions based on revenue that has already been reported – and been assessed for USF contribution purposes – would be patently unfair and would impose a substantial hardship on InComm. Given the continuing difficult economy, collection would threaten InComm's ability to continue as a going concern. Indeed, there is substantial risk double collection of these fees will cause InComm to cease operations resulting, among other things, in the loss of employment for its 64 employees and severe economic hardship for their families.

Accordingly, on behalf of InComm, we respectfully request that USAC recalculate InComm's USF contribution obligations utilizing the provided revenue information previously reported as part of the USF contributions base by InComm's underlying wholesale carrier.

Sincerely,



Jeffrey A. Mitchell
John Cimko
Counsel for InComm Solutions, Inc.

Enclosure

cc: David A. Capozzi, Esq., USAC
Vickie S. Robinson, Esq., FCC

²³ *Comprehensive Review of Universal Service Fund Management, Administration, and Oversight*, WC Docket No. 05-195, Report and Order, 22 FCC Rcd 16372, 16375-79, ¶¶ 9-13 (2007).



September 27, 2011

E. Paul Cooke
President
InComm Solutions, Inc.
Glen Rock, NJ 07452

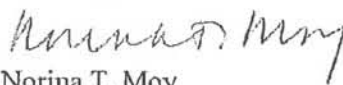
Dear Mr. Cooke:

In response to InComm's recent request, Sprint has compiled the enclosed quarterly interstate wholesale revenue data, and federal Universal Service Fund surcharge data, reflecting amounts billed by Sprint to InComm for the period beginning October 2008 and ending June 2011. Sprint has compiled this data through a search of records that it used in connection with its preparation of certified quarterly and annual telecommunications reporting worksheets (FCC Forms 499-Q and 499-A) submitted by Sprint to the Universal Service Administrative Company (USAC) for the referenced period, in compliance with Section 54.711(a) of the FCC's Rules, 47 C.F.R. § 54.711(a).

Our intention in supplying this wholesale revenue and surcharge data to InComm is to provide InComm with a record of the wholesale revenue received from InComm that Sprint previously reported to USAC as part of Sprint's quarterly and annual FCC Form 499 filings during the referenced period.

If you have any questions, please feel free to contact me at (703) 433-4503.

Sincerely,


Norina T. Moy
Director, Government Affairs

Cc: Jeffrey Mitchell

InComm Revenue and Federal USF Surcharges

	2008 4Q	2009 1Q	2009 2Q	2009 3Q	2009 4Q	2010 1Q	2010 2Q	2010 3Q	2010 4Q	2011 1Q	2011 2Q	Total
Interstate Wholesale Rev	241,373.08	258,508.10	253,823.48	241,967.58	209,861.01	190,781.08	159,032.06	163,059.16	170,078.95	174,786.14	145,993.15	2,209,263.79
Federal USF Surcharges	27,658.00	25,516.14	29,969.52	32,361.90	26,028.64	25,994.47	22,459.90	20,194.72	20,083.72	25,471.29	20,443.07	276,181.37

Contains Confidential Contributor Revenue Data Protected from
Disclosure by USAC Pursuant to 47 C.F.R. section 54.711(b)